

Line-by-Line Instructions for Form 5208 B

Quarterly Wage Detail Report

Form 5208 B

Washington State Employment Security Department

DO NOT COPY FORM – SEE INSTRUCTIONS

USE BLACK INK ONLY AND ALL CAPS

ALSO, DO NOT STAPLE ANYTHING TO THIS FORM. YOU MAY USE PAPER CLIPS.

1) DUE DATE

2) UBI NUMBER (OPTIONAL)

3) QTR ENDING DATE

4) ES REFERENCE NUMBER

5) BUSINESS NAME

6) EMPLOYEE'S SOCIAL SECURITY NUMBER

7) LAST NAME, FIRST NAME, MIDDLE INITIAL (14 CHARACTER MAXIMUM)

8) TOTAL HOURS (SEE INSTRUCTIONS)

9) TOTAL GROSS WAGES PAID THIS QUARTER

1) 2) 3) 4) 5) 6) 7) 8) 9)

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TOTAL GROSS WAGES PAID MUST EQUAL LINE 12 ON QUARTERLY TAX REPORT

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TOTAL WAGES PAID THIS PAGE

Column 6 –

6) EMPLOYEE'S SOCIAL SECURITY NUMBER

1) 2) 3) 4) 5) 6) 7) 8) 9)

Enter the Social Security number as shown on the employee's Social Security card. If a valid Social Security number is not available, steps should be taken to obtain one OR use the employee's taxpayer identification number. If left blank, this is considered an incomplete report and additional penalties could be charged.

Column 7 –

7) LAST NAME, FIRST NAME, MIDDLE INITIAL (14 CHARACTER MAXIMUM)

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Enter the name (all caps) of each employee as shown on their Social Security card. Fill in the 14 boxes as completely as possible. The format is full last name, space, first name, space, and if space allows, middle initial. If left blank, this is considered an incomplete report and additional penalties could be charged.

Column 8 –

8) TOTAL HOURS (SEE INSTRUCTIONS)

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Do not leave any blanks. Report the actual number of hours worked this quarter, including paid vacation and holiday hours. For severance pay, unassigned bonuses, or other payments not assigned to a time period, report “0” hours. If you leave this column blank, hours will be computed based on this state's minimum wage, which could result in improper benefit payments and higher total benefits charged to your account. If left blank, this is considered an incomplete report and additional penalties could be charged.

Column 9 –

9) TOTAL GROSS WAGES PAID THIS QUARTER

0

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0

For each employee, enter total gross wages paid and other monetary remuneration such as bonuses and tips; plus the reasonable cash value of non-monetary remuneration such as gifts, prizes, and in some cases meals and lodging. If you have any questions regarding the correct reporting of monetary or non-monetary remuneration, please contact your nearest District Tax Office. If left blank, this is considered an incomplete report and additional penalties could be charged.

Line 1 – The date the tax report is due.

Line 2 – The Unified Business Identifier (UBI) Number assigned by the State.

Line 3 – The last day of the calendar quarter (three-month period) for which you are filing. To submit for a different quarter, contact your District Tax Office to have a form sent to you, or file electronically.

Line 4 – The reference number assigned to you by the Employment Security Department.

Line 5 – Your business name.

Q & A *continued from page 2*

Are corporate officers earnings reportable for unemployment insurance coverage? Corporate officers of for-profit corporations are exempt from coverage, except under IRS Code 501(c)(3) and a political subdivision.

Can for-profit exempt corporate officers request coverage? An authorized corporation member may elect coverage by completing and signing a Voluntary Election form (EMS 5203) which must be approved by the department prior to reporting. All corporate officers must then be reported on the 5208B tax form. A credit can be taken on the FUTA 940 form.

What records are required if the corporation does not elect coverage? Corporate officers must be notified in writing that they are ineligible for unemployment insurance coverage. The notice must contain complete names and signatures and be kept on file. A credit cannot be taken on the FUTA 940 form. Exempt corporate earnings are reported on line 9 on the 5208A tax report.

What will happen if corporate officer earnings are erroneously reported during an audit of the wage records? A department representative will contact the employer by letter identifying the erroneously reported earnings and allow 30 days to respond for corrective action. If no response is received, the earnings will be removed and the employer will be notified of the adjusted earnings.

How should I report stock options exercised by my employees? Stock options should be reported along with exempt corporate officer earnings on line 9. Beginning in 2004, stock options should no longer be reported along with employee wages on form 5208 B.

Unemployment Insurance Tax and Wage Reporting

Information & Instructions

Who Must File Tax and Wage Reports

The Washington State Employment Security Act requires employers who are liable under that act to file tax and wage reports. Those reports must be filed each calendar quarter.

Electronic Filing

This instruction sheet applies to hardcopy/paper tax and wage forms. To save time and money, consider filing electronically. To download tax software to file or pay electronically, go to www.wa.gov/esd/uifasttax. For answers to questions about electronic filing, email to uifsupport@esd.wa.gov, call (360) 902-9636, or go to www.wa.gov/esd/tax. If you leave a voice message, you will get a return call.

When Tax and Wage Reports are Due

- First quarter ends the last day of March, reports are due the last day of April;
- Second quarter ends the last day of June, reports are due the last day of July;
- Third quarter ends the last day of September, reports are due the last day of October; and
- Fourth quarter ends the last day of December, reports are due by the last day of January.

Reports received after the due dates shown above are considered late. Late filers will incur penalties and interest as detailed inside in reference to lines 18, 19, and 20 on Form 5208 A. Effective third quarter 2004, you may incur additional penalties for reports filed on an incorrect form, in the wrong format, or with incomplete data.



Unemployment Insurance Tax and Wage Administration

Employment Security is an equal opportunity employer and provider of employment and training services. Auxiliary aids and services are available upon request to persons with disabilities.

Which Reports Must be Filed

If you have **no employees** and **your account is still active**

File a “No-Payroll” report by phone on the Employer Help Line. During the call, you will receive a confirmation number for your records.

Employer Help Line Numbers

- Seattle area (206) 340-1400
- Tacoma area (253) 305-0038
- Spokane area (509) 892-9211
- All other businesses 1-888-836-1900
- TTY/TDD 1-800-833-6388

To file a “No-Payroll” report by mail, check the box on Line 8 of the Tax Report Form 5208 A and mail it to Employment Security Department, PO Box 9046, Olympia, Washington 98507-9046.

If you have **employees** and **individual wages and hours to report**

If your account is active, file both Tax Report Form 5208 A and Wage Report Form 5208 B. See line-by-line instructions for both forms on the following pages.

If you have **employees**, but **no active account** or **ES Reference Number**

If you have employees in Washington, you must file a Master Application with the State of Washington. You also must complete and submit Tax Report Form 5208 A, Wage Report Form 5208 B, and Business Change Form 5208 C (where you will fill in your business name and address). See the list of District Tax Offices below and call the one nearest you for help with all of these filings.

If you want to **replicate our forms for machine printing**

If you design your own version of Tax Report Form 5208 A or Wage Report Form 5208 B, it must be tested and certified by Employment Security before it can be used. Please read the answer to question # 7 on our Tax Q&A website <http://www.wa.gov/esd/tax/5208faq.htm>, which explains the certification process. You may also email us at magmedia@esd.wa.gov to ask for help or information.

Need Help?

During regular business hours, call the District Tax Office nearest you.

After hours, call the Employer Helpline at the appropriate number listed above or go to www.wa.gov/esd/tax on the Internet.

To learn more about unemployment insurance taxes, benefit programs, re-employment programs and services, and the Employment Security Department, visit www.wa.gov/esd on the Internet.

District Tax Offices

Bellevue	(425) 649-4388
Bellingham	(360) 676-2070
Lynnwood	(425) 774-2380
Olympia	(360) 407-5145
Seattle North	(206) 706-3801
Seattle South	(206) 766-6300
Spokane	(509) 532-3090
Tacoma	(253) 593-7380
Tri-Cities	(509) 734-5880
Vancouver	(360) 735-5050
Wenatchee	(509) 662-0448
Yakima	(509) 574-0137
Out-of-State	(360) 902-9620